

Who we are and what we do

We understand state property tax laws, assessment practices, appeal rules and appeal evidence preparation. We can answer questions about assessments, exemptions, taxes, levy rates and appeals.

We can research comparable sales for taxpayers, and we will cooperate with the Department of Assessments, the Treasury, the Board of Equalization, and the Washington State Department of Revenue to research and resolve taxpayer problems.

ASSISTANCE FOR ASSESSMENT APPEALS:

The Assessor is required to value your property at 100% of market value. An Official Value Notice is mailed to you every year. If you disagree with the value, you can appeal. If you want to appeal your assessment, you must file a petition with the Board of Equalization within 60 days of the mail date of the Notice. *You cannot appeal your tax bill!*

CHARACTERISTICS USED FOR VALUATIONS

Location and size of your parcel, zoning, presence or absence of views, steep slope development issues, wetlands, traffic noise, covenants and restrictions that may impact use. *All land is valued as though vacant and available for highest and best use.*

Improvements will consider such things as building age, quality (grade), condition and size; interior finish materials, accessory improvements (garage, shop, sheds, other structures, etc.)

When you appeal *your assessment*, you are appealing your total assessment value and not how this value is distributed between land and buildings. However, please review all land data characteristics for accuracy.

Website Directory

King County has several websites where you can learn more about your property, the assessment and appeal process, and property taxes. All of these links can be accessed at:

<http://www.kingcounty.gov/property>

The Property page provides links to property tax information, recorded documents, advanced mapping tools, and links to the Assessor’s webpage (on the right, under “Related Agencies”) where you can research your property characteristics (eRealProperty), comparable sales for your appeal (eSales) or Area Reports (under the left blue menu) for general assessment information about your neighborhood.

You will need your parcel number for most of these sites. You can obtain your parcel number from an old bill or you can look it up using the iMap application (under Mapping). When the King County map has finished loading, select Property Search in left tool bar and enter your street address or the main street address for condominiums or commercial property.

You can access local and state petitions for appeals by selecting the link for Disputing Property Assessments under the Assessments subtitle.

County Telephone Numbers

| | |
|---|----------------|
| TAX ADVISOR OFFICE | 206-263-9700 |
| <i>Mon-Fri 8:30-4:30, Walk-Ins welcome</i> | |
| Board of Equalization | 206-296-3496 |
| Board of Tax Appeals | 1-866-788-5446 |
| DEPARTMENT OF ASSESSMENTS | |
| Public Information | 206-296-7300 |
| Real Property Information | 206-296-7300 |
| Personal Property Information | 206-296-5126 |
| Commercial Property Information | 206-296-5144 |
| Senior Citizen/Disability | 206-296-3920 |
| Home Improvement | 206-205-0656 |
| PBRs/Timber/Open Space | 206-205-5170 |
| Current Use/ Farm/Forest/Open Space | 206-296-3969 |
| DEPARTMENT OF FINANCE/TREASURY | |
| Recorded Tax Payment Information | 206-296-0923 |
| Property Tax Payments | 206-296-3850 |
| Tax Foreclosure | 206-296-4184 |
| Property Tax Refund | 206-296-3413 |
| TTY (<i>hearing impaired</i>) | 711 |
| RECORDER’S OFFICE | 206-296-1570 |
| OFFICE OF CITIZEN COMPLAINTS-OMBUDSMAN | |
| | 206-263-9242 |
| King County Council | 206-296-1000 |
| Call The County Toll Free | 1-800-325-6165 |

Alternate formats available upon request.

King County Administration Building
401 Fifth Avenue • Room 135 • Seattle, WA 98104
206-263-9700 • 1.800.325.6165 ext.: 3-9700
206.293.9242 TTY • 206-296-0948 Fax
www.kingcounty.gov/property/taxadvisor
taxadvisor@kingcounty.gov



The Office of Citizen
Complaints - Ombudsman

Tax Advisor Office

Appeal Assistance
Property Tax Information
Comparable Sales Search

401 Fifth Avenue, Room 135



King County

An independent agency of the
Metropolitan King County Council

Do you have questions about Residential Assessment and the Appeal Process?



The Tax Advisor Office is a division of the Office of Citizen Complaints – Ombudsman, an independent agency of the Metropolitan King County Council.

This Property Tax Timeline is intended to illustrate typical assessment processes and is for educational purposes only. Assessment is a complex procedure. Other factors may be considered in the assessment of any particular property using well established appraisal standards.

If you have questions you may call us at:

Telephone: 206-263-9700
Monday–Friday, 8:30–4:30

OR CALL

Department of Assessments: 206-296-7300

What data are used for Property Tax Assessments?

Market sales are used to develop value models. Only open market, “arm’s length transactions” are used. **Property is assessed at its most probable market value as of January 1st of each and every year.** This value will appear on your Official Value Notice that is mailed in summer for the tax bill you will receive the following February.

What is meant by “Arm’s Length Transaction?”

An arm’s length transaction: is cash or cash equivalent in a competitive market with reasonable exposure under conditions requisite to a fair sale with a willing buyer and a willing seller each acting prudently, knowledgeably and for self-interest, and assuming that neither is under undue duress.

Sales Verification: Physical Inspection Areas (About 1/6 of all properties):

Beginning in September of each year, assessment appraisers verify sales to ensure market value data is accurate. Site visits are made and photographs may be taken. Sales records are reviewed. Buyers and sellers may be interviewed. The assessment database is corrected or updated as needed for these parcels. All of the information used to create the assessment model is available online.

Annual update areas:

(About 5/6 of all properties, those not physically inspected):

Most properties are revalued each year by developing statistical adjustments to existing models using market sales information. An annual update does not involve an on-site visit to area properties. Reports for updates are also available on the Assessor’s website: www.kingcounty.gov/assessor

JANUARY 1ST

Physical inspection: From September through April, the appraisers visit all properties in the P.I. geo area to ensure that their data is correct. During this same time, appraisers review sales data for all of the arm’s length transactions and then create statistical models that help describe how different property characteristics can influence market prices. These models can be viewed at the Assessor’s website: www.kingcounty.gov/assessor

JUNE - AUGUST

New construction: *(Non-physical inspection areas)* New construction is reviewed on site and valued as of July 31st. If the work is not finished, the value may be prorated. Remodeling permits are also reviewed and property data is corrected.

During the summer months, while assessors continue their inspections, taxing districts develop operating budgets for the following year. In the fall, the elected officials present the budgets to their councils for review, public comment and revision as needed.

SEPTEMBER - OCTOBER (time frames are approximate)

The Assessor presents the tax roll to the state for review.

NOVEMBER - DECEMBER

Final budgets for taxing districts (city, schools, fire districts, etc.) are sent to the Assessor. Levy rates are calculated and the tax roll is prepared.

Property taxes in a calendar year:

| | |
|------------------|--|
| January | Tax roll goes to the County Treasurer. |
| February | Tax bills are mailed by February 15th. |
| March | |
| April | First half payment is due April 30th. |
| May | Throughout the summer months new Official Valuation Notices are mailed to property owners for the next tax bill. |
| June | |
| July | |
| August | Owners have 60 days to appeal the new assessed value shown. |
| September | |
| October | Second Payment Due October 31st. |
| November | |
| December | |

Appealing your Tax Assessment:

You can appeal your property tax assessment if you file your appeal within 60 days from the date shown on your the Official Property Tax Value Notice. Tax appeals can be based on comparable sales of similar properties or based on how your property data is listed on the tax roll. Tax appeals cannot be based on the way other properties are assessed. After 60 days, permission to be appeal must be granted by the Board based on clearly defined reasons. *Call for more information.*

The appeal process can take quite a long time. Be sure you pay your taxes on time; if you win your appeal, your tax bill will be adjusted and you may get a refund.

The Tax Advisor Office is a public service. Please call our office for more information:

The King County Tax Advisor Office
401 Fifth Avenue, Room 135
Seattle, WA 98104
206-263-9700